

S E C R E T

CONFIDENTIAL

31 January 1962

COMPTROLLER INSTRUCTION NO. 70, Revised

SUBJECT : General - Financial Property Accountability

Specific - Costing of Materiel Issued at Headquarters

RESCISSION: ☒ C. I. 70, dated 22 June 1959 and Amend. 1 to C. I. 70
dated 6 July 1959

1. PURPOSE

- a. To provide procedures for costing the value of all materiel issued at headquarters, i.e., expendable and nonexpendable materiel issued on a nonrecoverable basis or materiel issued on a property in use basis.
- b. To provide, under certain conditions, for the reissue without charge to a component's requisitioning authorization of materiel returned to stock.

2. POLICY

- a. All materiel issued, both expendable and nonexpendable, will be costed to the projects and other activities to which issued, except that common administrative items of property issued to headquarters components will be costed against an Office of Logistics cost center account number.
- b. Materiel returned to stock will be recorded as credits to account No. 680 - "Value of Property Returned to Stock," with subsidiary records maintained to show the amount for each cost center.
- c. Reissues of materiel may be made without charge to the requisitioning authorization of any cost center when:
 - (1) The reissue is of the same materiel (i.e. line item(s)) as was turned in and to the same cost center;
 - (2) The reissue occurs within one (1) year from the date on which the turn-in was made (regardless of the date on which the materiel was withdrawn from stock), except that cost will be charged when the reissue occurs in the fiscal year subsequent to date of turn-in and provision for the item(s) was included in the current year's budget;

DOCUMENT NO. _____
NO CHANGE IN CLASS. ☐

☐ DECLASSIFIED

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- (3) The materiel turned in was not unserviceable or obsolete;
- (4) The materiel is available for use.

d. Property determined to be in excess of Agency needs may be issued without charge to the requisitioning component's cost or property requisitioning authorization when (1) such issuance is approved by the Director of Logistics, and (2) provision for the item(s) was not included in the operating budget or project approval of the requisitioning component.

3. EFFECTIVE DATE

Effective date of this revision - 1 January 1962.

4. PROCEDURES

a. Allottees will cite on requisitions for property the confidential funds financial code symbol for the cost center to which the property is to be issued, except that requisitions for common administrative items issued to headquarters components shall cite the appropriate financial code symbol of the Office of Logistics.

b. The Office of Logistics will:

- (1) Assist headquarters components in estimating prices on requisitions not covered in Agency catalogs and supplements.
- (2) Fill requisitions for materiel, either from stock or by procurement action, only when the requisitions include a certification that the value of the materiel being requisitioned does not exceed the requisitioning authorization available for use.
- (3) Make the determination as to whether or not materiel returned to stock can be reissued without charge to a component's requisitioning authorization (see paragraph 2c above).
- (4) Code documents representing issues of materiel for processing by the Automatic Data Processing Division, Office of the Comptroller, for the following type of transactions:

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- (a) Expendable materiel and nonexpendable operational materiel (i.e., materiel which will be operationally expended). The cost center number of the requisitioning component should be reflected on the documentation.
 - (b) Nonexpendable nonstandard materiel and nonexpendable operational materiel (i.e., non-administrative materiel) issued as materiel "In Use." The cost center number of the requisitioning component should be reflected on the documentation.
 - (c) Expendable common administrative items of materiel. An Office of Logistics cost center account number should be reflected on the documentation.
 - (d) All nonexpendable common administrative items of materiel issued as materiel "In Use." An Office of Logistics cost center account number should be reflected on the documentation.
- (5) Fill certified requisitions for reissues of materiel returned to stock without charge to the component's requisitioning authorization when the conditions set forth in paragraph 2c, above, are met and the requisition for reissue cites the number of the Property Turn-In (PTI) voucher on which the materiel was returned to stock.
 - (6) Receive returns of nonexpendable materiel previously issued as materiel "In Use."
 - (7) Utilize the transaction and analysis codes described in Chapter 23 of the Headquarters Supply Manual when coding documents referred to in sub-paragraphs (4)(a), (b), (c), (d), (5) and (6), above. All revisions of the transaction and analysis codes described in Chapter 23 of the Headquarters Supply Manual will be made by the Office of Logistics in coordination with the Office of the Comptroller.

c. Office of the Comptroller:

Upon receipt of machine listings from the Automatic Data Processing Division, the Finance Division will record the appropriate entries to the general ledger accounts

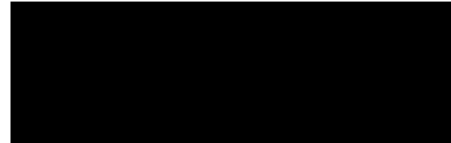
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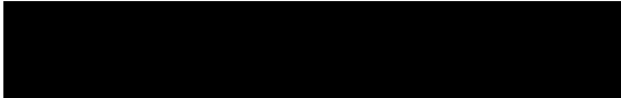
based upon the transaction and analysis codes described in Chapter 23 of the Headquarters Supply Manual. For supplementary instructions relating to issues of materiel to Type II installations see Comptroller Instruction No. 97.



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Deputy Comptroller

CONCUR:



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AT Chief, Supply Division,
Office of Logistics

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